

On the Death of Mrs. SARAH NILES, wife of the Hon. John Niles, of the Senate, of Connecticut. She died on the 23d ultimo.

BY MRS. L. H. SIGOURNEY.

When from the winter hearth is borne away
The sole, presiding spirit—when the voice
That poured the soul of kindness or of home,
Making it beautiful, is hushed and mute
As the fallen song-bird—when the summer haunts
Of bow and arrow—when the clustering sweets,
Rare and fragrant plants, and flowers of every dye,
And graceful vines, that round the burdened porch
Weave their fantastic coronal, and ask
Some hand their rich luxuriance to restrain,
Must share no more her ministry, who loved
Nature, and Nature's God—what can impart
Solace to him, who in each household scene
Feels heart-bewildering vacancy, and mourns
In loneliness of grief?

What, but the thought
That she, who was the solace of his days,
Hath gone to be an Angel—on high waits,
Beckoning for him, and gently urges his steps
To the latest pathway of eternal life.

Report from the Secretary of the Treasury,
ON THE STATE OF THE FINANCES.
TREASURY DEPARTMENT, JANUARY 15, 1842.

SIX: In obedience to the directions of the act of Congress of the 10th of May, 1820, entitled, "An act supplementary to the act entitled, 'An act to establish the Treasury Department,' and an act entitled, 'An act to establish the fiscal year,' &c., approved the 26th August, 1842, the Secretary of the Treasury respectfully submits the following Report:

I.—Of the Public Revenue and Expenditure.

The balance in the Treasury on the 1st January, 1842, (exclusive of the amount deposited with the States, lands and indemnities) was, \$230,483 68

The receipts into the Treasury during the first three quarters of the present year amounted to, \$230,616,593 78

From customs, \$14,260,838 55
From lands, \$1,091,638 95
From miscellaneous and incidental sources, \$1,197,187 17
From Treasury notes per act 15th February, 1841, \$1,060,266 59
From Treasury notes per act 31st January, 1842, \$7,794,391 65
From loans of 1841, '42, \$2,456,129 67

The receipts for the fourth quarter, if estimated, will amount to, \$7,888,000 00

Viz: From customs, \$4,000,000 00
From lands, \$3,600,000 00
From miscellaneous and incidental sources, \$20,000 00
From Treasury notes per act 15th February, 1841, \$1,060,266 59
From Treasury notes per act 31st January, 1842, \$7,794,391 65
From loans of 1841, '42, \$2,456,129 67

Making the total estimated receipts for the year, \$230,616,593 78

And, with the balance in the Treasury on the 1st January last, as above, \$230,483 68

The expenditures for the first three quarters of the present year have amounted to, \$230,616,593 78

Viz: Civil list, foreign intercourse and miscellaneous, \$4,371,933 93
Army, fortifications, pensions, ful-
fillment of Indian treaties, sup-
plying Indian hostilities, &c., \$7,065,035 55
Naval service, \$7,794,391 65
Treasury notes redeemed, includ-
ing interest, \$7,888,000 00
Public debt, including interest on
the loan of 1841, \$2,456,129 67
The expenditures for the fourth quarter, estimated on data furnished by the respec-
tive departments, at, \$7,888,000 00

Civil, foreign intercourse, and mis-
cellaneous (including the amounts due to States for distribution of the sales of public land, and amounts due to Mississippi and Alabama under act of September 8, 1840), \$2,456,129 67
Army, fortifications, pensions, ful-
fillment of Indian treaties, sup-
plying Indian hostilities, &c., \$7,065,035 55
Naval service, \$7,794,391 65
Interest loan, \$2,456,129 67
Unclaimed dividends, \$3,600 00
Principal and interest on the
loan of 1841, \$2,456,129 67
To which add outstanding war-
rants issued prior to 1st January,
1842, \$805,474 63

Making, \$35,808,034 38

Leaving a deficiency in the Treasury on the 31st December, 1841, of, \$75,556 92

The above estimates of expenditures for the 4th quarter of the present year, include, as it will be perceived, the sum of \$805,474 63, being the amount of outstanding warrants issued prior to the 1st January, 1842. It is presumed, however, that a like sum will remain outstanding on the 1st January next; and that instead of the apparent deficiency as stated above, there will be an actual deficiency in the Treasury, on the 1st January, 1843, of at least, \$224,000. It is expected also, that of at least, \$224,000. It is expected also, that of at least, \$224,000. It is expected also, that of at least, \$224,000.

It is proper to remark that, at the time the estimates of the expenditures for the 4th quarter were prepared by the several Departments, it was believed that the expenditures for the current quarter would amount to the sum already stated; but it is now ascertained that they will fall considerably short of that amount; yet as they will become a charge on the Treasury early in the next year, it has not been deemed necessary to alter the amount as first estimated.

II.—Of the estimates of the public revenue and expenditures for the half calendar year ending the 30th June, 1843.

The receipts for the half calendar year are estimated as follows: From customs, \$14,260,838 55
From lands, \$1,091,638 95
From miscellaneous sources, \$1,197,187 17
From Treasury notes per act 15th February, 1841, \$1,060,266 59
From Treasury notes per act 31st January, 1842, \$7,794,391 65
From loans of 1841, '42, \$2,456,129 67

The expenditures for the half calendar year ending the 30th June, 1843, are estimated at, \$10,331,186 78

Viz: Civil, miscellaneous, and foreign intercourse, \$4,371,933 93
Army, fortifications, pensions, ful-
fillment of Indian treaties, sup-
plying Indian hostilities, &c., \$7,065,035 55
Naval service, \$7,794,391 65
Interest loan, \$2,456,129 67
Unclaimed dividends, \$3,600 00
Principal and interest on the
loan of 1841, \$2,456,129 67

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Naval service, \$7,794,391 65
Interest loan, \$2,456,129 67
Unclaimed dividends, \$3,600 00
Principal and interest on the
loan of 1841, \$2,456,129 67

the redemption of Treasury Notes is not taken into account. But few notes have been presented to the Department for redemption since the passage of the act of the 31st August last, and nearly the whole amount canceled since that day were issued in payment of public dues. Should the notes issued under the act above mentioned be placed on the same footing with the previous issues, so as to bear interest after maturity payable half-yearly until called in for redemption, it is believed but a small amount would fall into the expenditures for the ensuing eighteen months. It is recommended, therefore, that this be done; otherwise the expenditures during the period last mentioned must necessarily be increased to the amount of probably three to four millions of dollars, in redemption of issues under the act of 31st August last. But, for the purpose of guarding against unforeseen contingencies, it is further recommended that the existing authority to issue Treasury Notes should be extended to the 30th June, 1844.

The loan of \$5,672,976 38, borrowed under the provisions of the act of the 21st July, 1841, will be redeemable on the 1st January, 1845; and, on the assumption that a reissue of Treasury Notes, as above suggested, shall be authorized by Congress, the whole amount now outstanding, together with that of the issues that may be hereafter made under the act of 31st August last, will fall due prior to the 30th June, 1845. Although payment of these notes may not be at once demanded when due, and the time of repayment of the loan of 1841 is placed at the pleasure of Government, yet the liability to pay those several amounts must exist, and the means to provide for the exigency can be afforded only by further legislation.

The present Tariff, in its main features, resembles so nearly the bill submitted to Congress by the Department on the 9th of May last, that the views expressed in the report which accompanied the bill may be considered as applicable, to a great extent, to the system of duties now established. The period within which the Tariff has been in operation has been much too short to furnish any decisive evidence as to its permanent influence upon importations. The foreign trade of the country has continued to decline, and importations have been comparatively small since the passage of the act. How far this state of things may have been influenced by the existing system of duties, it is impossible to determine. The smallness of the importations may be well accounted for by the embarrassed condition of the country and extremely limited means of purchase. The amount of foreign commodities in our markets is still found greatly to exceed the demand; and the fall in the prices of merchandise since the first September is supposed to be, on an average, not less than 10 per cent. This fact will be found verified in a letter from the collector at New-York, annexed hereto, to which reference is respectfully made; and it is deemed conclusive to show that the decline in the importations since the first September can not justly be referred to our system of duties; and that the effect of the existing tariff remains to be determined by further and more satisfactory experience.

The importance of adequate provision for revenue cannot be too often or too strongly urged upon the attention of Congress. The resources of the country are abundant; internal taxation, either direct or indirect, has not of late years been found necessary, and it is still believed that a system of custom house duties may be made sufficiently comprehensive to yield an income commensurate with all the wants of the country.

There are various articles of import, several of them of very large, and universal consumption, at present untaxed, or subject to duties extremely low, and some of which without, perhaps, in any considerable degree, lessening the amount of their consumption, might bear imposts yielding an aggregate addition to the revenue amounting under the existing laws of not less than \$3,000,000. These offer themselves for selection, and it rests with the wisdom of Congress to make that selection or adopt any other mode of securing the receipt of such an amount of revenue as shall be sufficient to meet the expenses of an economical administration of the Government, and afford the means of sustaining measures necessary for the defence of the country, and the maintenance of the public credit.

This last object is of infinite importance. The honor of the country, its just self-respect, the pride which every citizen must feel in the high character of its Government; all these require that the public faith, and the credit of that Government, should be placed above doubt or question.

Deeming it highly probable that the policy of establishing a warehouse system might engage the deliberations of Congress at the present session, the attention of Collectors and other officers at various ports was called to this subject, by a circular issued from the Department on the 24th November last, a copy of which, together with the answers received, and a table of exports of foreign merchandise, is annexed. It has been thought advisable, also, for the sake of convenient reference in a matter of such general interest, to attach to this report a copy of the statute of the 3d and 4th William IV., which embodies the warehouse system of Great Britain in a form matured by a long experience. In connection with this will be found a copy of regulations established under authority of the statute above mentioned, by the commissioners of the Treasury, which will afford a satisfactory view of the practical operation of the system as it now exists in that country.

I am, very respectfully, Sir, your obedient servant,
W. F. MANGUM, Secretary of the Treasury.
Hon. WILLIE P. MANGUM, President of the Senate.

For Families, Stores, Offices, &c.

The Whig Almanac and United States Register for the year 1843 contains a table showing the population of the U. S. by States and total; also the population of the Cities and larger towns in the U. S.; also the population of the State of New-York, by Counties; Ecclesiastics, Planets, &c. &c.; Calendar of the months in 1843, with calculations for each section of the Union; Diary of Remarkable Events, &c.; List of Officers of the Government of the U. S., Executive, Judicial and Diplomatic; Senate and House of Representatives till March 4th, 1843; an article on the Prevention of Homicide, and a review of the policy of Protection, with a brief review of the reasons usually opposed thereto, by Horace Greeley; General Jackson's Letter in support of Protection; Extracts from the Messages of Washington, Jefferson, Madison, Monroe, J. Q. Adams, Jackson and Tyler, in favor of duty; Facts for Farmers; Manufacturers of the U. S.; the Elements and Names of Planets; Values for President and Vice President at the elections under the Federal Constitution; Votes for Governors, &c. and for President in the State of New-York; the Grounds of Difference between the contending parties; Memoirs of Henry Clay; the new Apportionment of Congress; complete Election Returns of the Union, by States and Counties; total Votes for President in 1836 and 1840, by States and aggregate; Times of Holding Elections in each State; Anecdotes, Epigrams, and Humors of the Times.

This Almanac forms a very complete Register for the year, and will be found very convenient in the counting-room, the workshop, or at the residence of the farmer. The reading matter alone is worth double the price of the work, which is a specimen of fine printing, and is published at any other shape for five times the money.

Price, per single copy, 12 cents; \$7 per 100, or \$65 per 1000. It is for sale in the principal Cities of the Union, and by the Publishers, at New-York, 150 Nassau-street, either at wholesale or retail, from most of the Booksellers in the United States.

GREGORY & McCLINTOCK,
Tribune Buildings, 150 Nassau-street.

Wanted—Employment by a steady man, as groom, porter or coachman. Apply to J. A. BARRY, at No. 49 Broadway.

A GENTLEMAN and his wife can be accommodated with board and an unfurnished room and bed-room on moderate terms, in the house No. 110 Eldridge-street. The location is pleasant and there are no children in the house. Apply to J. A. BARRY, at No. 49 Broadway.

A FRONT PARLOR TO LET, with board, on the 1st of February, suitable for a single gentleman. Location within one minute's walk of the Post Office of the Park. Apply at No. 13 City Hall Place.

BOARDING.—A respectable private family, occupying a handsome house, can accommodate a single gentleman, on the 1st of February, with board and room, on moderate terms, in the house No. 110 Eldridge-street. The location is pleasant and there are no children in the house. Apply to J. A. BARRY, at No. 49 Broadway.

BOARD.—The best and at the lowest price, at BROWN'S, 68 Duane-st.

BOARDING.—A gentleman and wife, or a few single gentlemen, can find board with a private family, or where there are but a few boarders, in a genteel house, and price low to suit the times. Reference to J. A. BARRY, at No. 49 Broadway, a few doors from the Franklin-square.

SINGING AT NIGHT—A New Class.—The subscriber will form a new class in singing by note, on Thursday Evening, Dec. 23d, at 8 o'clock. The room is at No. 114 Fulton-street. This class will be held every Thursday evening, and will furnish a good opportunity to those wishing to learn. Terms moderate. J. F. WARNER, 422 3d St., 2nd Fl.

SOLAR LAMP.—Cuthbert & Nevins, 341 Broadway, have just received a large addition to their stock of this useful and economical article, and are prepared to supply the public with a full assortment of lamps, by reason of its superior light and economy.

THE GARDEN.—The public are cautioned to be on their guard against the sale of worthless articles, purporting to be the Solar Lamp, lately thrown into the market at a low price, to bring discredit to it, is presumed, on the genuine article. Apply to J. A. BARRY, at No. 49 Broadway.

\$4.25 COAL.—From the best quality of Peach Orchard, delivered at the door, in the following low prices: Key and Broken, \$5 00; Large, \$4 25; Small, \$3 75; Double screened and delivered any part of the city, weighed by a city weigher. Yard corner Christopher and Green streets. N. B.—All orders to be left at the Yard. No agents—no double screening. Receives the best. J. A. BARRY, at No. 49 Broadway.

\$5 COAL.—The real \$5 COAL.—From the best quality of Peach Orchard Red Ash, now selling from the yard 501 Washington-st., two doors above Spring-brook from clean lump, double screened, and delivered free of cartage, and weighed by a City Weigher, at the following prices: Large Nut, \$5 00; Small Nut, \$4 50; Liverpool Screened, \$4 00; N. B.—All orders to be left at the Yard. No agents—no double screening. Receives the best. J. A. BARRY, at No. 49 Broadway.

LIVERPOOL COAL.—The undersigned is now discharging a very fine cargo of Liverpool Coal that burns free, bright and clean, at the price of \$4 25, delivered at the door, in the following low prices: Key and Broken, \$5 00; Large, \$4 25; Small, \$3 75; Double screened and delivered any part of the city, weighed by a city weigher. Yard corner Christopher and Green streets. N. B.—All orders to be left at the Yard. No agents—no double screening. Receives the best. J. A. BARRY, at No. 49 Broadway.

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